

IT 96-24
Tax Type: INCOME TAX
Issue: Federal Change (Individual)

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
OFFICE OF ADMINISTRATIVE HEARINGS
CHICAGO, ILLINOIS

DEPARTMENT OF REVENUE OF THE STATE OF ILLINOIS)	
)	
v.)	No.
TAXPAYER)	SSN
)	Alfred Walter
Taxpayer)	Administrative Law Judge

RECOMMENDATION FOR DISPOSITION

This cause came on to be heard as a set matter for Hearing, having been duly convened pursuant to Notice, the Department of Revenue having jurisdiction of the parties and subject matter herein, and the administrative law judge being fully advised in the premises.

The Department of Revenue established a *prima facie* case by the introduction into evidence of the Department's group Exhibit 1, which, in turn, established the following facts:

1. On January 17, 1995 the Department issued a Notice of Deficiency to this taxpayer, covering the years 1988-1991. The Notice was predicated on information obtained from an audit report by the Internal Revenue Service, and the Department established that this taxpayer had not filed an IL-1040 for that period.
2. Subsequently the taxpayer provided the Department with a notarized document (affidavit) stating that he was not a resident of Illinois from 1988-1994 except for a few months in 1989 and in 1990.
3. As a result of information provided by the taxpayer, taxes for 1988 and 1991 were deleted from the Notice of Deficiency and an amended Notice of Deficiency was issued on March 30, 1995, covering the years of 1989 and 1990, for a total deficiency of \$721.00.
4. The taxpayer protested the amended Notice, and a hearing date was set for September 29, 1995, on which date the taxpayer appeared pro se.

5. The taxpayer has argued that he should be given credit for taxes withheld by his employer and remitted to the State of Illinois, but he has never produced W-2 forms from his employer, and the Internal Revenue Service has never indicated that they are in possession of W-2 forms for this taxpayer.

6. The taxpayer has never produced, or offered to produce, any viable, probative evidence to rebut the Department's *prima facie* case. Dept. Group Ex. No. 1

Based upon the foregoing I recommend that the Amended Notice of Deficiency, issued on March 30, 1995, be affirmed in its entirety.

Alfred M. Walter
Administrative Law Judge